

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA )

v. )

JAMES E. RICE and )  
SUSAN E. RICE, )

Defendants. )

1:20-CR-458-1

1:20-CR-458-2



**VERDICT SHEET**

We the jury unanimously find the defendants:

**Count 1: James Rice**

☒ GUILTY of Conspiracy to Defraud the United States  
☐ NOT GUILTY

**Count 1: Susan Rice**

☒ GUILTY of Conspiracy to Defraud the United States  
☐ NOT GUILTY

**Count 2: James Rice**

☒ GUILTY of Tax Evasion  
☐ NOT GUILTY

**Count 2: Susan Rice**

☒ GUILTY of Tax Evasion  
☐ NOT GUILTY

**Count 3: James Rice**

☒ GUILTY of Failure to Pay Trust Fund Taxes 3rd Quarter 2014  
☐ NOT GUILTY

**Count 3: Susan Rice**

☒ GUILTY of Failure to Pay Trust Fund Taxes 3rd Quarter 2014  
☐ NOT GUILTY

**Count 4: James Rice**

☒ GUILTY of Failure to Pay Trust Fund Taxes 4th Quarter 2014  
☐ NOT GUILTY

**Count 4: Susan Rice**

☒ GUILTY of Failure to Pay Trust Fund Taxes 4th Quarter 2014  
☐ NOT GUILTY

**Count 5: James Rice**

☒ GUILTY of Failure to File Personal Tax Return for 2014  
☐ NOT GUILTY

**Count 5: Susan Rice**

☒ GUILTY of Failure to File Personal Tax Return for 2014  
☐ NOT GUILTY

**Count 6: James Rice**

☒ GUILTY of Failure to File Personal Tax Return for 2015  
☐ NOT GUILTY

**Count 6: Susan Rice**

☒ GUILTY of Failure to File Personal Tax Return for 2015  
☐ NOT GUILTY

**Count 7: James Rice**

☒ GUILTY of Failure to File Personal Tax Return for 2016  
☐ NOT GUILTY

**Count 7: Susan Rice**

☒ GUILTY of Failure to File Personal Tax Return for 2016  
☐ NOT GUILTY

**Count 8: James Rice**

☒ GUILTY of Failure to File Corporate Tax Return for 2014  
☐ NOT GUILTY

**Count 9: James Rice**

☒ GUILTY of Failure to File Corporate Tax Return for 2015  
☐ NOT GUILTY

**Count 10: James Rice**

✓ GUILTY of Failure to File Corporate Tax Return for 2016

       NOT GUILTY

This 20 day of September, 2021.

Courtney Allen  
FOREPERSON